

**LISTING OF THE CLAIMS**

Please **ADD** claims 16 and 17.

The following is a complete listing of the claims:

1.-14. (Canceled)

15. (Currently Amended) A reinforced coal-based cellular product, comprising:

    a matrix of coal-based cells reinforced with at least one layer of a fibrous carbonaceous material, wherein said coal-based cellular product has a graded density includes a carbon foam having a first density and a second density, wherein said first density of carbon based cells is greater than said second density of carbon based cells, and

wherein said carbon foam is formed from bituminous coal having a swell index ranging from about 3.5 to about 5 and

wherein said fibrous carbonaceous material is selected from the group consisting of a non-woven two dimensional mat having random in plane fiber orientation, a chopped fiber, a non-woven two dimensional mat having a random in plane fiber orientation, a two-dimensional woven mat, a knitted mat, a prepeg of continuous unidirectional roving with a predetermined resin, or filler material formed into a two-dimensional sheet.

16. (New) The reinforced coal-based cellular product of claim 15, wherein said fibrous carbonaceous material is selected from the group consisting of a non-woven two dimensional mat having random in-plane fiber orientation, a chopped fiber, a two dimensional woven mat, a knitted mat, and a prepeg of continuous unidirectional roving with a predetermined resin or filler material formed into a two dimensional sheet.

17. (New) The reinforced coal-based cellular product of claim 15, wherein said coal-based cellular product is formed from bituminous coal having a swell index ranging from about 3.5 to about 5.